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# BUREAU OF MUNICIPAL RESEARCH

THIRTIETH ANNUAL REPORT  
YEAR ENDED FEBRUARY 29th

1944



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# Bureau of Municipal Research

## THIRTIETH ANNUAL REPORT

YEAR ENDED FEBRUARY 29th, 1944

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### MANAGING DIRECTOR AND SECRETARY

HORACE L. BRITTAIN



## FOREWORD.

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It not infrequently happens that matters affecting the lives of a multitude of people are the concern of comparatively few. The average individual takes for granted the form of government under which he lives, the taxation levy and the statutory laws. Yet he has no assurance that these conditions if favorable will continue, that they cannot be improved, or that changes inimical to his interest may not at any time occur. However successful the administration or well-ordered the services, most municipalities suffer from lack of foresight in the past or from inadequate and ill-advised measures—all added up in the annual tax bill or reflected in the pressing problems of the hour.

Since its inception in 1914 the Bureau of Municipal Research has been standing as a watchful sentinel at the gates of the city. During these years it has been under the competent direction of Dr. Horace L. Brittain, whose untiring devotion to the public interest, supported by a Council of discerning, well-informed business and professional men, has gone far to preserve a low tax rate, stimulate reform and avoid the pitfalls that inevitably beset a great and growing metropolis.

Whilst the primary concern of the Bureau is to ensure that money contributed by the citizens will be judiciously spent, it realizes that certain expenditures bringing no immediate return may be of great ultimate advantage. City departments have on the whole shown a high degree of proficiency, but are subject to policies initiated by a Board of Control and City Council elected for one year only. A variable factor is thus introduced which calls for the close attention of an independent agency having wide outlook, clear perspective and expert knowledge in municipal affairs.

The Bureau has earnestly striven to carry out that role, and in manifold ways has justified the confidence of its friends and founders. It should be added that its work is maintained entirely by voluntary contribution—a basis best calculated to ensure the proper and impartial fulfilment of its aims.

Respectfully submitted,

THOMAS G ROGERS

President

## Bureau of Municipal Research

### REPORT OF THE MANAGING DIRECTOR

For Year Ended February 29th, 1944

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The Bureau of Municipal Research has completed its thirtieth year of service to the Citizens of Toronto. The Year 1943-1944 has not been without its difficulties, due largely to insufficient personnel and changes of staff caused mainly by war conditions. While the revenue has not been adequate to cover the cost of all work which should be done or even of that which has been done, it is improbable that if larger funds had been available it would have been possible to have obtained and held additional staff members with the necessary experience.

The thirtieth  
year of the  
Bureau

Considering the national needs, the Bureau has been quite content to carry on its programme with the nucleus of experienced and faithful staff members which is still available.

Probably the preparation and issue of the report of the City Planning Commission was the most important single civic event of the year 1943. The exhibit of the Commission at the Art Gallery and the explanations given by various members of the Commission and the Consultative Board of the master regional plan were fairly well attended. Many more citizens became acquainted with the findings of the Board by addresses before service and dinner clubs. Now that the exhibit has been moved temporarily downtown and made more readily accessible to citizens it is to be hoped that very many will examine carefully and form opinions based on fact with regard to City and Regional Planning. The future of Toronto depends upon intelligent long term planning and this will be impossible unless it has the understanding support and interest of a majority of the citizens. No scheme, however technically perfect, and however strongly supported by legislation, has the slightest chance of implementation if it runs counter to public opinion. We can see the depreciation and even disintegration of downtown and old residential areas going on before our eyes, but this progressive decline will not be halted unless strong measures are taken for rehabilitation of central areas, control of growth on the perimeter and in the environs, and the close integration of the plans for the whole economic area, not only as it is, but as it should become within the life-time of at least one generation of citizens.

The most important  
civic development  
of the year

It was rather disturbing to learn that the funds of the Commission were so limited that toward the end of the year the funds



available were insufficient to give adequate distribution to the report of the Commission. City and regional planning are not mere fads which are proper subjects of serious retrenchment. They lie at the basis of all sound economy in budgeting current or capital expenditure. If economy in planning expenditures is to be considered, it would appear to the ordinary layman, that whatever money the city had to spend on City and Regional Planning should be channelled through a single organization and should lead to a more economic and efficient expenditure of funds to reach the end in view. It is difficult or impossible to ascertain from public documents what City Planning as a whole costs. In the 1943 estimates the sum of \$53,299 is appropriated for the 1943 expenditure of the City Planning and Surveying Department which also includes, it is to be presumed, Traffic Engineering. How much of this goes to City Planning is not indicated. The same technical staff was used presumably in both functions. The total city expenditure on City Planning might be, say, \$50,000. In any event the sum available was quite inadequate for the magnitude of the work now facing the city in the way of planning, replanning and reconstruction.

The current estimates are supposed to be estimates of the cost of the services required during the year, an estimate of revenues which are to come in during the year and the determination of the additional tax revenue necessary to carry the year's costs. Naturally all routine elements of cost should be considered at the beginning of the year and not throughout the year and naturally also such unpredictable costs as those of epidemics, disastrous fires, or floods should be provided for by a contingent fund or left for consideration until they occur. For example if it is known at the beginning of the year that salary schedules for police, fire, and general municipal employees must be revised, they should be considered and acted upon as a unit at the first of the year, and not piecemeal throughout the year. The annual estimates or current budget is a plan of work, expenditure and revenue—the Council's plan. The budget is, or should be a matter of planning before the fact and not of manipulation after the fact. If estimating is done carefully at the first of the year, there will usually be no large surplus toward the end of the year to invite its dissipation in such a way as to embarrass the Council of the next year in any plans it may have for control of expenditure. The Ontario Legislature in its 1943 session passed permissive legislation authorizing councils of municipalities during the duration of the war to establish and maintain a reserve fund for use after the war\* in necessary replacements or improvements in public works. If any surplus appears at the end of the budget year it would seem that such reserve fund would offer a sound method of disposing of surplus funds. In war years, if there is to be any increase in the tax levy, should it not rather be to meet after-the-war reconstruction needs, and the need for remunerative employment of citizens returning from the war?

\*With the approval of the Department of Municipal Affairs.



For many years the Bureau has expressed the opinion that a tentative budget should be issued and discussed **before** the budget year begins in order that it may be passed in January. The time to plan an operation is before it begins and not after.

**A Tentative Budget before Election** If the budget is not passed until after one quarter of the year is over, it is very difficult to make any economies retroactive. If the budget for the next year were made available in tentative form previous to the annual election, the city's business might be made a real subject of discussion by the electors and candidates during the campaign. Possibly the reiteration of this suggestion may in time awaken some practical response. If it had been acted upon in 1943, would the salary manoeuvres at the end of the year have occurred?

There seems to be a tacit assumption that when an appropriation has once been made in the annual budget the money should be spent. This was certainly not in the minds of the founders of the present system and is thoroughly unsound and against the public interest. Continuous budgetary control would be greatly facilitated by quarterly allotments based on the budget but taking cognizance of any changed requirements during the year. In this way any surplus which should be accumulated would be made available for the reduction of the next year's tax levy or for any reserve permitted by law.

There can be no doubt that much expenditure on social services should be met out of revenues other than real estate taxation. The Province and the Dominion control and in most cases collect such revenues. The only way in which the municipalities can have access to these revenues is through grants-in-aid from senior governments to junior governments. It would be well if it could be arranged, that each level of government could spend only the revenue it raises. In a simpler society, this condition could be approximated. This is no longer possible. The grant-in-aid method is here to stay and resort to it is bound to increase as conditions become more complicated. There is, however, a great danger in the offing, and that is that junior government will seize the opportunity of grants-in-aid in certain directions to increase expenditures in others. Of what avail, so far as real estate taxation is concerned, if the City receive increased educational grants-in-aid equivalent to five mills if additional expenditures are incurred in other directions amounting to five mills? In a growing City certainly some increases will be necessary, but some device will have to be adopted to prevent grants-in-aid becoming invitations to extravagance and inefficiency. As it is, mere mention of a possible subvention seems to be the signal for moving in to fill any possible slack. There is no lack of planning in such cases, but it is not a type of planning which is in the public interest.

Every year the voters of Toronto elect fifty men and women to manage their municipal and educational affairs. From the financial

standpoint they have an important work to perform, and from a service standpoint even greater. Local government touches the average citizen at more points and more personally than do provincial or national governments. It supplies community services of vital importance to him and his family. The suspension of its service for a single day would lead to tremendous confusion and might even cost the lives of some citizens. This being the case, there is always an important issue in civic elections—the selection of men and women to manage a business expending annually about Thirty-seven Million Dollars on services affecting the well being of about 680,000 persons and having assets worth, say, from \$120,000,000 to \$200,000,000. This process of selection involves two stages:

- (A) The selection of candidates, and
- (B) The choice from among the candidates of members of elected bodies.

The second stage is largely nullified if the first is not adequately performed, and, no matter what the technical definition may be, no voter exercises his full franchise unless he helps select candidates if necessary and unless he votes for all elective offices for which he may vote. It is to be hoped that definite steps will be taken both to bring about conditions which will encourage more citizens to offer themselves for elective city offices, to back up worthy candidates at election time and to keep in contact throughout their terms of office with those elected.

It is encouraging to note that Toronto civic authorities are giving attention to post-war reconstruction. No doubt now that the initial report of the City Planning Board is available, a summary of undertakings for post-war execution will be drawn up as a basis for public discussion; in order that at the moment the necessity arises a definite programme, planned in detail, may be put in train. Both from the standpoint of credit and work needing to be done, Toronto is in an excellent position to give a lead. No doubt the necessary priorities have been or will be obtained when required. While the form of post-war reconstruction and the length of the period over which it takes place depends largely on world conditions, it also depends upon the amount and quality of the effective co-operation within Canada itself. Toronto has an important niche to occupy in the general pattern.

During the year which ended on February 29th, 1944, the Bureau issued the following white papers:

| DATE           | SUBJECT                                                                  | NUMBER |
|----------------|--------------------------------------------------------------------------|--------|
| Mar. 1st, 1943 | City Voting—A Record of the Few Who Voted and the Many Who Did Not ..... | 276    |



|                 |                                                                                                                                                                                     |         |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Apr. 27th, 1943 | Address of Mr. R. C. Berkinshaw at Combined Annual Meetings of the Toronto Bureau of Municipal Research and Citizens' Research Institute of Canada.—Controls in War and Peace ..... | Special |
| May 3rd, 1943   | How Toronto Citizens Are Housed—Story No. 1.—Comparative facts as to plant and equipment from the 1941 Dominion Census .....                                                        | 278     |
| May 29th, 1943  | How Toronto Citizens Are Housed—Story No. 2.—Overcrowding and its relation to other factors from 1941 Dominion Census .....                                                         | 279     |
| June 30th, 1943 | 1941 City Budget Story No. 2.—Community Service by Main Functions. City's share of direct relief and how it was financed 1933-1943. Summary of the long-sighted view .....          | 280     |
| Aug. 31st, 1943 | 1943 City Budget Story No. 3.—Analysis by Objects of Expenditure. Summary of recommendations to Board of Control .....                                                              | 281     |
| Oct. 15th, 1943 | What Will Toronto Municipal Electors do in the 1944 Civic Elections? Open letter to citizens .....                                                                                  | 282     |
| Nov. 1st, 1943  | Much is heard about Post-War Planning and Reconstruction.—The Selection and Rating of Projects .....                                                                                | 283     |
| Nov. 30th, 1943 | City Planning.—Necessity of Planning for the Toronto Economic Area. Statistics of Toronto and its Suburban Municipalities .....                                                     | 284     |
| Dec. 9th, 1943  | To Vote or Not to Vote.—Causes of Non-Voting—Selection of Candidates .....                                                                                                          | 285     |
| Feb. 15th, 1944 | Voting in the Civic Election, 1st January, 1944.—With voting record for past 9 years .....                                                                                          | 286     |
| Feb. 23rd, 1944 | Community Planning Story No. 1.—Where Planning Planning is Inadequate, Waste is Certain. What is the Toronto Community? .....                                                       | 287     |

**Conclusion** I wish to express my appreciation of the continued support of the Bureau Council, and to the staff for its loyal co-operation.

Yours respectfully,

HORACE L. BRITTAIN  
Managing Director.

# BALANCE SHEET

At the 29th February, 1944

| Assets                                       | 1944              | 1943              | Liabilities                                 | 1944              | 1943              |
|----------------------------------------------|-------------------|-------------------|---------------------------------------------|-------------------|-------------------|
| Cash on Hand and in Bank .....               | \$2,126.06        | \$4,074.50        | Accounts Payable .....                      |                   | \$ 295.98         |
| Accounts Receivable—                         |                   |                   | Reserve for Service in Respect of Unexpired |                   | 1,350.00          |
| Citizens' Research Institute of Canada ..... | 1,803.04          | 1,831.13          | Subscriptions .....                         |                   |                   |
| Equipment and Library .....                  | \$3,080.37        |                   | Surplus—                                    |                   |                   |
| Deduct: Reserve for Depreciation .....       | 3,080.37          |                   | Balance at the 1st March, 1943 .....        | \$4,322.20        |                   |
|                                              |                   |                   | Less: Excess of Expenditure over            |                   |                   |
| Deferred Charges—Unexpired Insurance .....   | 2.55              | 2.55              | Revenue for the year ended the              |                   |                   |
|                                              |                   |                   | 29th February, 1944—Statement II            | 1,740.55          |                   |
|                                              |                   |                   |                                             | 2,581.65          | 4,322.20          |
|                                              | <u>\$3,931.65</u> | <u>\$5,908.13</u> |                                             | <u>\$3,931.65</u> | <u>\$5,908.13</u> |

STATEMENT I

## REVENUE AND EXPENDITURE ACCOUNT

For the Year Ended the 29th February, 1944

| Expenditure                          | 1944              | 1943              | Revenue                                   | 1944       | 1943       |
|--------------------------------------|-------------------|-------------------|-------------------------------------------|------------|------------|
| Personal Services—                   |                   |                   | Subscriptions .....                       | \$6,186.00 | \$6,813.00 |
| Add: Amount charged by Citizens' Re- | \$7,569.46        | \$7,842.64        | Service Revenue .....                     | 928.35     | 943.81     |
| search Institute of Canada for staff |                   |                   | Sundry Revenue .....                      | 700.00     | 700.00     |
| services—net .....                   | 28.09             | 691.64            | Bank Interest .....                       | 8.02       | 6.08       |
|                                      |                   |                   | Balance, being excess of Expenditure over |            |            |
| Printing and Mailing Expense .....   | \$7,597.55        | \$7,151.00        | Revenue for the year—Statement I .....    | 1,740.55   | 239.80     |
| General and Office Expense .....     | 1,190.69          | 769.24            |                                           |            |            |
| Less: Rent charged to Citizens'      |                   |                   |                                           |            |            |
| Research Institute of Canada .....   | \$440.00          |                   |                                           |            |            |
| Ontario Municipal Association ..     | 110.00            |                   |                                           |            |            |
|                                      | 550.00            |                   |                                           |            |            |
| Unemployment Insurance .....         | 756.85            | 770.85            |                                           |            |            |
|                                      | 17.83             | 11.60             |                                           |            |            |
|                                      | <u>\$9,562.92</u> | <u>\$8,702.69</u> |                                           |            |            |

STATEMENT II

\$9,562.92 \$8,702.69

We have examined the books and accounts of the Bureau of Municipal Research for the year ended the 29th February, 1944. In connection with our examination we made a general review of the accounting methods and carried out a test of the transactions recorded for the year, but we did not examine the Reserve for Services in respect of Unexpired Subscriptions. Based upon such examination, we report that all our requirements as auditors have been complied with and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Bureau's affairs at the 29th February, 1944, according to the best of our information and the explanations given to us and as shown by the books of the Bureau.

Dated at Toronto, Ontario, 30th March, 1944.

GEORGE A. TOUCHE & CO.,  
Chartered Accountants, Auditors.



## LIST OF SUBSCRIBERS, 1943-44

Abbs, Chas. E.  
 Adie, Edward  
 Aikenhead Hardware, Ltd.  
 Ames & Co., A. E.  
 Ault & Wiborg Co. of Canada, Ltd.  
 Auto Electric Service Co., Ltd.  
 Automatic Paper Box Co., Ltd.  
  
 Baker Advertising Agency, Ltd., The  
 Bank of Canada  
 Bank of Montreal  
 Bank of Nova Scotia  
 Bank of Toronto  
 Barber-Ellis of Canada, Ltd.  
 Bauckham, Chas.  
 Beatty, Miss Mary H.  
 Begg, H.  
 Bell Telephone Co. of Canada  
 Bennett, E. James, F.C.A.  
 Birks-Ellis-Ryrie, Ltd.  
 Blake, Anglin, Osler & Cassels  
 Boeckh Co., Ltd.  
 Bolander & Co., Ltd.  
 Bosley & Co., W. H.  
 British-American Oil Co., Ltd.  
 Bromo-Seltzer, Ltd.  
 Brunner Corp. (Canada) Ltd.  
 Bryant Press, Ltd., The  
  
 Campbell, Graham  
 Canada Dry Ginger Ale, Ltd.  
 Canada Life Assurance Co.  
 Canada Malting Co., Ltd.  
 Canada Packers, Ltd.  
 Canada Permanent Mortgage Corp.  
 Canada Printing Ink Co., Ltd.  
 Canada Wire & Cable Co., Ltd.  
 Canadian Acme Screw & Gear, Ltd.  
 Canadian Bank of Commerce, The  
 Canadian Chewing Gum Co., Ltd.  
 Canadian Industries, Ltd.  
 Canadian Manufacturers' Association, Inc.  
 Canadian Pacific Express Co., Ltd.  
 Cassels, Brock & Kelley  
 Central Canada Loan & Savings Co.  
 Chartered Trust & Executor Co.  
 Christie-Brown & Co., Ltd.  
 Clarke & Co., Ltd., A. R.  
 Clarke, Irwin & Co., Ltd.  
 Confederation Life Association  
 Conger Lehigh Coal Co., Ltd.  
 Conlagas Mines, Ltd.  
 Consumers' Gas Co.  
 Corson, Ltd., Rolph R.  
 Crean & Co., Ltd., Robert  
 Crighton, A. S.  
  
 Daly, Hamilton & Thistle  
 Davis & Henderson, Ltd.  
 Debenture & Securities Corp. of Canada, The

Delamere & Williams, Ltd.  
 Delany & Pettit, Ltd.  
 Deloitte, Plender, Haskins & Sells  
 De Mara, Cyril  
 Dominion Bank, The  
 Dominion of Canada General Ins. Co.  
 Dominion Electric Protection Co., Ltd.  
 Dun & Bradstreet Co. of Canada, Ltd.  
 Dunham Co., Ltd., C. A.  
 Dunlap, Mrs. D. A.  
  
 Eaton Co., Ltd., The T.  
 Edwards, George, F.C.A., C.B.E., LL.D.  
 Ellsworth, Albert L.  
 Employers' Liability Assurance Corp., Ltd.  
 Everall Co., Ltd., George  
 Excelsior Life Insurance Co.  
  
 Falkner, Mrs. J. W.  
 Frankel Bros.  
 Gage & Co. Ltd., W. J.  
 General Steel Wares, Ltd.  
 Gibbons, Ltd., J. J.  
 Goldie, Dr. Wm.  
 Goodyear Tire & Rubber Co. of Canada, Ltd.  
 Gordon, Mackay Co., Ltd.  
 Gore & Storrie  
 Grand & Toy, Ltd.  
 Gray, Frank M., K.C.  
 Greens Canada, Ltd.  
 Gully, H. M.  
  
 Hamilton Carhartt Manufacturing, Ltd.  
 Hancock, Ltd., T. H.  
 Hardy Cartage Co., Ltd.  
 Hastie, W. J.  
 Hayhoe & Co., Ltd., R. B.  
 Herbert Hosiery Mills of Canada, Ltd.  
 Hind Edmund Lumber Co., Ltd.  
 Hinde & Dauch Paper Co. of Canada, Ltd.  
 Hobbs, J. W.  
 Holden, John B., K.C.  
 Huston Co., Ltd., John A.  
 Hynes, J. P.  
  
 Imperial Bank of Canada  
 Imperial Life Assurance Co. of Canada  
 Imperial Oil, Ltd.  
 Imperial Varnish & Color Co., Ltd.  
 International Business Machines Co., Ltd.  
 International Petroleum Co., Ltd.  
  
 Jacobs, F. A.  
  
 Kents, Ltd.  
 Kilbourn, Kenneth W.  
 Kirkpatrick, A. M. M.  
  
 Laidlaw, W. C.  
 Lake Simcoe Ice & Fuel, Ltd.  
 Lalor & Co., Ltd., John M.  
 Langton, Mrs. H. H.  
 Langton, Hugh H.

Leitch, G. C.  
 Levy Bros.  
 Link-Belt, Ltd.  
 Loblaw Groceries Co., Ltd.  
 London-Canada Insurance Co.  
 London & Lancashire Ins. Co., Ltd.  
 Lovell Co., Ltd., R. J.  
 Lyon & Harvey  
  
 McCarthy, Hon. Leighton, K.C.  
 McKinnon Co., W. L.  
 McLeod, Young, Weir & Co., Ltd.  
  
 MacKelcan, Fred R.  
 MacLean Publishing Co., Ltd.  
 MacMillan Co. of Canada, Ltd.  
  
 Manufacturers Life Insurance Co., The  
 Mapp, K. A., C.A.  
 Mason, G. W., K.C.  
 Mason, T. H.  
 Massey-Harris Co., Ltd.  
 Meredith, Simmons & Co., Ltd.  
 Middleton, Hon. Justice W. E.  
 Minneapolis-Honeywell Regulator Co., Ltd.  
 Moore Corp., Ltd.  
 Moore, S. J.  
 Mulock, The Rt. Hon. Sir William,  
 K.C.M.G., P.C.  
 Muntz & Beatty, Ltd.  
  
 National Cash Register Co. of Canada, Ltd.  
 National Cellulose of Canada, Ltd.  
 National Life Assurance Co. of Canada, Ltd.  
 National Trust Co., Ltd.  
 Neilson, Ltd., Wm.  
 Nicholson & Brock, Ltd.  
 Noranda Mines, Ltd.  
 North American Life Assurance Co.  
 Northway & Son, Ltd., John  
  
 Ontario Silknit, Ltd.  
 Ontario, Province of, Dept. of Municipal  
 Affairs  
 Oxford University Press  
  
 Pascoe's, Ltd.  
 Patrick & Co., Ltd., W. G.  
 Patterson Chocolates, Ltd.  
 Planters Nut & Chocolate Co., Ltd.  
 Plumptre, Mrs. Adelaide M.  
 Poucher, F. B.  
 Premier Operating Corp., Ltd.  
  
 Real Estate Loan Co. of Canada, Ltd., The  
 Reed, Shaw & McNaught  
 Reford Co., Ltd., The Robert  
 Reid, Thomas  
 Riddell, Stead, Graham & Hutchison  
 Robertson Bros., Ltd.  
 Robertson, Hon. Justice R. S.

Rogers Co., Ltd., Elms  
 Rogers, Thomas G.  
 Rooke, H.  
 Royal Bank of Canada  
 Ruddy Co., Ltd., E. L.  
  
 Salada Tea Co. of Canada, Ltd.  
 Scholl Mfg. Co., Ltd., The  
 Scythes & Co., Ltd.  
 Shapley, W. H.  
 Shell Oil Co. of Canada, Ltd.  
 Sherman, Paul  
 Shuttleworth Chemical Co., Ltd.  
 The E. B.  
 Shenstone, Dr. Norman S.  
 Simpson Co., Ltd., The Robert  
 St. Catharines, City of  
 Standard Brands, Ltd.  
 Standard Sanitary & Dominion Radiator,  
 Ltd.  
 Stanton, Harry G.  
 Stauntons, Ltd.  
 Stedman Bros., Ltd.  
 Strathy, Gerard B., K.C.  
 Sully Brass Foundry, Ltd.  
 Swift Canadian Co., Ltd.  
  
 Tamblin, Ltd., G.  
 Taylor Instrument Companies of Canada,  
 Ltd.  
 Thompson, Geo. W.  
 Tippet-Richardson, Ltd.  
 Toronto Board of Trade  
 Toronto Carpet Mfg. Co., Ltd.  
 Toronto Daily Star  
 Toronto General Trusts Corp., The  
 Toronto Iron Works, Ltd.  
 Toronto Mortgage Co.  
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 Underwood Elliott Fisher, Ltd.  
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